

**Nebraska Resident Income Tax Return for
Single and Joint Filers with No Dependents**

for the taxable year January 1, 2002 through December 31, 2002

**FORM 1040NS
2002**

• Read instructions on
reverse side
before completing

PLEASE DO NOT WRITE IN THIS SPACE

Please print if you do
not use the label.

First Name(s) and Initial(s)	Last Name	
Current Home Address (Number and Street or Rural Route and Box Number)		
City, Town, or Post Office	State	Zip Code

Please print
numbers
carefully as
shown:

0	1	2	3	4	5	6	7	8	9
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DO NOT TYPE YOUR NUMBERS OR
LETTERS. DO NOT USE DOLLAR SIGNS.

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number									
Spouse's Social Security Number									

High School District Code:
(must be entered using high school
codes beginning on page 17)

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FOLD • HERE

ATTACH STATE COPY OF W-2 HERE

ATTACH CHECK OR MONEY ORDER HERE

(2) <input type="checkbox"/> Active Military	(1) <input type="checkbox"/> Deceased Taxpayer	Name: _____	Date of Death: ____/____/____
1 Filing Status (1) <input type="checkbox"/> Single (2) <input type="checkbox"/> Married filing joint		2 Can your parents (or someone else) claim you (or your spouse) on their return? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, check applicable box: (1) <input type="checkbox"/> You (2) <input type="checkbox"/> Spouse	
If you entered -0- tax on line K of the IRS TeleFile Tax Record, or on Federal Form 1040EZ, line 10, skip lines 3 through 8 below. Enter (-0-) on line 9 below, and complete lines 10 through 15. Check box: <input type="checkbox"/>			
3 Federal adjusted gross income (AGI) from line I of TeleFile Tax Record or line 4, Federal Form 1040EZ ...		3	
4 If you answered No on line 2 above, singles enter 4,700.00, married filers enter 7,850.00. If you answered Yes on line 2 above: TeleFilers enter the standard deduction from line J of the Federal TeleFile Tax Record. Federal Form 1040EZ filers enter amount from line E of the federal worksheet on the back of the 1040EZ		4	
5 Number of personal exemptions. If you answered No on line 2 above, singles enter "1" and married filers enter "2". If you answered Yes on line 2: singles enter "0"; married filers enter "0" if both "You" and the "Spouse" boxes on line 2 are checked and enter "1" if only one of these boxes is checked		5	
6 Nebraska tax table income (line 3 minus line 4)		6	
7 Nebraska income tax (use the amount on line 6 to find your tax in the Nebraska Tax Table on pages 21-28 of the Nebraska Individual Income Tax Booklet). Enter tax on this line		7	
8 Nebraska personal exemption credit (line 5 multiplied by 97.00; if line 5 is -0-, enter -0-)		8	
9 TAX (subtract line 8 from line 7. If line 8 is more than line 7, enter -0-)		9	
10 Nebraska income tax withheld (attach state copy of Form[s] W-2)		10	
11 If line 9 is greater than line 10, subtract line 10 from line 9. This is the AMOUNT YOU OWE . Pay in full with return		11	
12 If line 10 is greater than line 9, subtract line 9 from line 10. This is the amount you OVERPAID		12	
13 Nongame and Endangered Species Fund donation of \$1.00 or more		13	
14 Nebraska Campaign Finance voluntary contribution of \$2.00 if single; either \$2.00 or \$4.00 if married		14	
15 Amount of line 12 to be REFUNDED (line 12 minus total of lines 13 and 14). Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days		15	
Expecting a Refund? Have it sent directly to your bank account! See instructions			

16a Routing Number										16b Type of Account	<input type="checkbox"/> 1 = Checking <input type="checkbox"/> 2 = Savings
(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)											
16c Account Number											
(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)											



**sign
here**

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.
Your Signature _____ Date _____ Signature of Preparer if Other Than Taxpayer _____ Date _____ Spouse's Signature (if filing jointly, both must sign) _____ Daytime Phone _____ Address _____ Daytime Phone _____

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
 Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**

INSTRUCTIONS

WHO CAN FILE THE 2002 FORM 1040NS? You can file Form 1040NS only if you used the IRS TeleFile Program or filed the 2002 Federal Form 1040EZ and **none** of the following applies to you (or your spouse if married):

1. You received interest from a United States Savings Bond or other United States government obligation or from a tax-exempt bond or obligation issued by another state or by a city or other entity not in Nebraska.
2. You were not a full-year Nebraska resident in 2002 (your home was not located in Nebraska or you moved into or out of Nebraska in 2002).
3. You are married but are not filing a joint return with your spouse to report Nebraska income tax.
4. You are claiming a credit other than the personal exemption credit or Nebraska income tax withheld on your W-2. These credits include, but are not limited to: a credit for tax paid to another state, a credit for estimated tax payments, a credit for an overpayment of tax from the previous year's return, or a Form 829N credit.
5. You are required to file a Schedule I, II, or III (Form 1040N) to compute your Nebraska income tax liability. (See the instructions for these schedules in the Nebraska Individual Income Tax Booklet.)

If any of the five situations listed above applies to you (or your spouse if married), you **must** file a Nebraska Form 1040N even if you used the IRS TeleFile Program or filed a Federal Form 1040EZ. If you filed a 2002 Federal Form 1040A or Form 1040, you must also file Nebraska Form 1040N.

NAME/ADDRESS/SOCIAL SECURITY NUMBER. Use the mailing label sent with your booklet. If any label information is in error, make the correction on the label and carefully place the label over the name/address area of the return. **Social security numbers are no longer printed on the label. You must enter your social security number(s) on the form where indicated.**

PUBLIC HIGH SCHOOL DISTRICT DATA IS REQUIRED OF ALL NEBRASKA RESIDENTS. Enter the high school identification code from the listing of districts on pages 17 to 20 of the Nebraska Individual Income Tax Booklet.

ACTIVE MILITARY. Check the box for active military if you or your spouse is in the active military. See page 5 of the Nebraska Individual Income Tax Booklet for additional information.

DECEASED TAXPAYER. Check the box for deceased taxpayer if the return is being filed for a deceased taxpayer and enter the name of the deceased and the date of death. See page 5 of the Nebraska Individual Income Tax Booklet for additional information.

DUE DATE. Form 1040NS must be postmarked by April 15, 2003. Mail your return to the Nebraska Department of Revenue using the mailing labels provided in the Nebraska Individual Income Tax Booklet. **Use P.O. Box 98912 for refund returns, and P.O. Box 98934 if you are not requesting a refund.**

ROUNDING TO WHOLE DOLLARS. You can round down all amounts less than 50 cents, and round up all amounts of 50 through 99 cents. Enter only rounded dollars.

LINE 1, FILING STATUS. Check the box which matches your marital status.

LINE 2, CAN YOUR PARENTS (OR SOMEONE ELSE) CLAIM YOU OR YOUR SPOUSE ON THEIR RETURN? If you checked either "Yes" box on line B of the Federal TeleFile Tax Record, or checked the "Yes" box on line 5, Federal Form 1040EZ, answer "Yes" on line 2 and then check the appropriate box to indicate that you and/or your spouse can be claimed by someone else. Otherwise answer "No" and do not check either box.

IF YOU ENTERED -0- ON FEDERAL FORM 1040EZ, LINE 10. If you calculated no federal tax on line 10 of Federal

Form 1040EZ or line K of Federal TeleFile Tax Record, check the box provided. Do not complete lines 3 through 8. Enter zero on line 9 and complete lines 10 through 16. Caution: If you qualified to use the Federal TeleFile Program or file a Federal Form 1040EZ and had no federal liability, but you had adjustments increasing or decreasing taxable income such as income from tax-exempt municipal bonds, you cannot file a Form 1040NS. Instead, you must file a Form 1040N.

LINE 4, STANDARD DEDUCTION. If you answered "No" on line 2 and did not check either box, then enter 4,700.00 if you are single and 7,850.00 if you are married. If you answered "Yes" on line 2, and telefiled your federal return, enter the standard deduction from line J of the Federal TeleFile Tax Record. If you answered "Yes" on line 2, and you filed a 1040EZ, enter the amount from line E of the federal worksheet on the back of the 1040EZ.

LINE 5, PERSONAL EXEMPTIONS. If no one else can claim you (or your spouse) as a dependent, and you answered "No" on line 2, enter "1" if you are single and enter "2" if married.

If someone claims you as a dependent, you are single, and you answered "Yes" on line 2, enter "0". If you are married, and you answered "Yes" on line 2, enter "0" if both the "You" and the "Spouse" boxes on line 2 are checked and enter "1" if only one of these boxes is checked.

LINE 7, NEBRASKA INCOME TAX. Use your filing status from line 1, and the amount on line 6 to find your Nebraska income tax in the Nebraska Tax Table found on pages 21-28 of the Nebraska Individual Income Tax Booklet. Enter the amount of tax from the Nebraska Tax Table.

LINE 8, NEBRASKA EXEMPTION CREDIT. If "0" is entered on line 5, enter "0" on line 8. If "1" is entered on line 5, enter "97.00" on line 8. If "2" is entered on line 5, enter "194.00" on line 8.

LINE 9, TAX. Your Nebraska tax is determined by subtracting line 8 from line 7. If line 8 is larger than line 7, enter -0- on line 9.

LINE 10, INCOME TAX WITHHELD. Add the amounts shown as Nebraska income tax withheld on the Forms W-2 from your employer(s). Attach the state copies to the front of the Form 1040NS.

LINE 11, AMOUNT YOU OWE. Attach a check or money order payable to the Nebraska Department of Revenue for the amount you owe. Type or print your social security number on any payment sent to the department. Payment may also be made by credit card. See line 35 instructions for Form 1040N on page 10. A tax due amount of less than \$2.00 need not be paid. Checks written to the Department of Revenue may be presented for payment electronically.

LINE 13, NONGAME AND ENDANGERED SPECIES FUND. You can make a voluntary donation of part of your line 12 overpayment to this fund. For more information on the Nongame and Endangered Species Program, contact the Nebraska Game and Parks Commission, Wildlife Division, 2200 North 33rd Street, Lincoln, Nebraska 68503-0370, or call (402) 471-0641.

LINE 14, NEBRASKA CAMPAIGN FINANCE CONTRIBUTION. You may voluntarily contribute \$2.00 of your overpayment, if single, and either \$2.00 or \$4.00, if married, to the Campaign Finance Limitation Cash Fund. For more information contact the Nebraska Accountability and Disclosure Commission, 11th Floor, State Capitol, P.O. Box 95086, Lincoln, NE 68509-5086, or call (402) 471-2522.

LINE 15. An amount less than \$2.00 will not be refunded. If a taxpayer has an existing tax liability of any kind with the Nebraska Department of Revenue, the department may apply an overpayment reflected on this return to such liability and notify the taxpayer of this action.

LINE 16. See the line 41 instructions for Form 1040N on page 10.